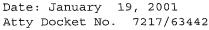
01-22-01

COOPER & DUNHAM LLP

1185 Avenue of the Americas, New York, NY (212) 278-0400

Date: January 19, 2001









Sir:

Washington, D.C. 20231

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

> Kazushi Sato Kuniaki Takahashi Zhu Yiwen Teruhiko Suzuki Yoichi Yagasaki

APPARATUS AND METHOD FOR CONVERTING IMAGE DATA entitled:

_ Small entity status under 37 CFR 1.9(f) is claimed and the amounts shown in parentheses below have been employed.

The following are enclosed:

- X Specification
- X 44 Claims(s) (including 2 independent claim(s))
- ___ Preliminary Amendment
- X Signed Oath or Declaration, Power of Attorney & Petition
- X 14 Sheet(s) of Drawings
- X Our check for \$ 1,182.00 calculated as follows:

Basic Fee of \$710 (\$355)\$ 710.00

24 Total Claims in excess of 20 at \$18 (\$9).....\$432.00

____Ind. Claims in excess of 3 at \$80 (\$40)......\$0.00

____ Fee of \$270 (\$135) for Mult. Dep. Claim.....\$0.00 Total Filing Fee \$ 1,182.00

Assignment Recording Fee of \$40\$40 .00

X Certified copy of each of the following to substantiate the claim for priority:

> Application No. P2000-017828

Filing Date January 21, 2000 Country

Japan

X Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

Jay H. Maioli

Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL759830404US

Date of Deposit: January 19, 2001

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner of Patents and Trademarks, Box Patent Applications, Washington, D.C. 20231

Applicant : Kazushi Sato et al.

7217/63442

Title :APPARATUS AND METHOD FOR CONVERTING

IMAGE DATA

JAY H. MAIOLI REG. NO. 27,213

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Janel Hlass